

The Gazette of India



EXTRAORDINARY

PART II—Section 2

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LOK SABHA

The following Bill was introduced in Lok Sabha on the 16th March, 1961:—

*BILL NO. 12 OF 1961

A Bill further to amend the Salt Cess Act, 1953.

Be it enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

1. This Act may be called the Salt Cess (Amendment) Act, 1961. Short title.

2. In section 2 of the Salt Cess Act, 1953 (hereinafter referred to as the principal Act),—

(i) in clause (c), the words “and a ‘private salt factory’ is one not solely owned or not solely worked by the Central Government;” shall be omitted;

(ii) clause (d) shall be omitted.

3. For section 3 of the principal Act, the following section shall be substituted, namely:—

“3. There shall be levied and collected in such manner as may be prescribed, a cess in the nature of an excise duty at the rate of fourteen *naye paise* per forty kilograms on all salt manufactured in India in any salt factory, whether owned by Government or not.”

4. In section 6 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Every rule made by the Central Government under this section shall be laid as soon as may be after it is made

*The President has, in pursuance of clause (1) of article 117 of the Constitution of India, recommended to Lok Sabha the introduction of the Bill.

before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

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STATEMENT OF OBJECTS AND REASONS

Section 3 of the Salt Cess Act, 1953, lays down that Cess shall be levied on salt at two annas per standard maund if manufactured in a private salt factory and at three and a half annas per standard maund if manufactured in a salt factory solely owned or solely worked by the Central Government. With the transfer of most of the Government salt works to the company form of management, the Government salt works find it difficult to compete on equal terms with private manufacturers of salt, who are in an advantageous position in that they pay cess at less rates. In order, therefore, to provide for levy of cess at a uniform rate on both private and Government production it is proposed to amend section 3 of the Act. This opportunity is also proposed to be utilised for laying down by legislation the rate of cess in terms of Metric measures.

NEW DELHI;
The 25th February, 1961.

MANUBHAI SHAH.

M. N. KAUL,
Secretary.

